

Idaho School for the Deaf and the Blind

Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor surcharge, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: Historically, about 95% of ISDB's annual appropriation has come from the General Fund. Of those General Fund moneys, approximately 80% is used for personnel costs, 15% for operating expenses and 5% for the purchase of one-time capital items.

Budget Unit: EDDA(502) Educational and Support Services

FY 03 \$6,891,378	FY 04 \$7,186,969	FY 05 \$7,505,418	FY 06 \$0	FY 07 \$0
-------------------	-------------------	-------------------	-----------	-----------

Budget Unit: EDDA(502) Campus Operations

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$5,869,872	FY 07 \$5,325,904
-----------	-----------	-----------	-------------------	-------------------

Budget Unit: EDDC(502) Outreach Services

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$1,921,044	FY 07 \$2,378,716
-----------	-----------	-----------	-------------------	-------------------

Total General Fund (0001-00)

FY 03 \$6,891,378	FY 04 \$7,186,969	FY 05 \$7,505,418	FY 06 \$7,790,916	FY 07 \$7,704,620
-------------------	-------------------	-------------------	-------------------	-------------------

Fund: ISDB Contingency Reserve (0315-01)

Sources: Established pursuant to Section 33-3409, Idaho Code. The Idaho School for the Deaf & Blind Contingency Reserve Fund includes unspent appropriations deposited by the board of trustees. The fund balance may not exceed 5% of the appropriation for the agency.

Uses: Continuously appropriated. Disbursements for contingencies, as authorized by the board of trustees.

Budget Unit: EDDB (Cont) (502) Contingency Reserve

FY 03 \$0	FY 04 \$0	FY 05 \$133,828	FY 06 \$23,579	FY 07 \$57,202
-----------	-----------	-----------------	----------------	----------------

Fund: Economic Recovery Reserve (0150-01)

Sources: Moneys in the fund are from cigarette taxes (deposits made pursuant to section 63-2520, Idaho Code) and interest earnings from the investment of idle moneys in the fund. Although not specified in law, it also includes transfers from the general fund or other funds as approved by the legislature. (§67-3520)

Uses: The fund was created for the purpose of meeting general fund revenue shortfalls, meeting expenses incurred as the result of a major disaster declared by the governor, or for providing one-time tax relief payments to the citizens of Idaho. It has been used for 27th pay period in FY 2006, one-time replacement equipment costs, economic development projects, the Parks and Recreation "Experience Idaho" initiative, and other line-items as approved by the legislature. (§67-3520)

Budget Unit: EDDA(502) Educational and Support Services

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$0
-----------	-----------	-----------	-----------	-----------

Budget Unit: EDDA(502) Campus Operations

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$145,914	FY 07 \$150,590
-----------	-----------	-----------	-----------------	-----------------

Education

Budget Unit: EDDC(502) Outreach Services

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$54,300	FY 07 \$0
------------------	------------------	------------------	-----------------------	------------------

Total Economic Recovery Reserve Fund (0150-01)

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$200,213	FY 07 \$150,590
------------------	------------------	------------------	------------------------	------------------------

Fund: Miscellaneous Revenue (0349-00)

Sources: Money in this fund comes from various sources including rental income receipts, out-of-state tuition, donations received from individuals, organizations, foundations and various other groups or sources including the Albertson Foundation.

Uses: Money from this fund is used to pay utilities and other maintenance expenses at the Idaho School for the Deaf and the Blind. Utilities include natural gas, electricity, as well as water, sewer, and trash. These limited funds are used to support the general operating budget of the school as utilities are considered as an integral component of the general operating budget.

Moneys from donations, whether they are from a private individual or an established foundation like the Albertson Foundation are expended as per the directions of the donor. If a use is not specified in the donation, the moneys are used to provide educational support and assistance to "students in need" at the school. No donations are used to support the general operating budget of the school.

Budget Unit: EDDA(502) Educational and Support Services

FY 03 \$63,675	FY 04 \$69,374	FY 05 \$60,710	FY 06 \$0	FY 07 \$0
-----------------------	-----------------------	-----------------------	------------------	------------------

Budget Unit: EDDA(502) Campus Operations

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$91,159	FY 07 \$56,966
------------------	------------------	------------------	-----------------------	-----------------------

Total Miscellaneous Revenue Fund (0349-00)

FY 03 \$63,675	FY 04 \$69,374	FY 05 \$60,710	FY 06 \$91,159	FY 07 \$56,966
-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

Fund: Charitable Institutions Endowment Income (0481-03)

Sources: One-thirtieth (1/30) of the receipts to the Charitable Institutions Fund as authorized in Idaho Code §66-1106. This legal transfer which is completed each month by the State Controller's Office, provides the revenue while legislative appropriation authority provides the level of authorized expenditure each year. Also, any funds accruing to the credit of the charitable institutions fund and no properly transferred to the funds stated in §66-1108 shall be transferred to the "School for the Deaf and Blind Fund." (§66-1108)

Uses: Any and all moneys accruing to the Charitable Institutions Fund shall be forthwith transferred and credited to designated funds, one of which is the School for the Deaf and the Blind at 1/30 the available funds. §66-1106. This legal transfer which is completed each month by the State Controller's Office, provides the revenue while legislative appropriation authority provides the level of authorized expenditure each year.

Budget Unit: EDDA(502) Educational and Support Services

FY 03 \$104,600	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$0
------------------------	------------------	------------------	------------------	------------------

Budget Unit: EDDA(502) Campus Operations

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$0
------------------	------------------	------------------	------------------	------------------

Total Charitable Institutions Endowment Income Fund (0481-03)

FY 03 \$104,600	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$0
------------------------	------------------	------------------	------------------	------------------

Education

Fund: School for the Deaf and the Blind (Endowment) (0481-22)

Sources: This fund is established in the state treasury and consists of all moneys distributed from the charitable institutions earnings reserve fund (§66-1104) and from other sources as the legislature deems appropriate. (Idaho Code §66-1105).

Uses: Money from this fund is used to pay maintenance expenses at the Idaho School for the Deaf and the Blind. §66-1107

Budget Unit: EDDA(502) Educational and Support Services

FY 03 \$0	FY 04 \$192,125	FY 05 \$122,822	FY 06 \$0	FY 07 \$0
------------------	------------------------	------------------------	------------------	------------------

Budget Unit: EDDA(502) Campus Operations

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$78,700
------------------	------------------	------------------	------------------	-----------------------

Total School for the Deaf and the Blind (Endowment) Fund (0481-22)

FY 03 \$0	FY 04 \$192,125	FY 05 \$122,822	FY 06 \$0	FY 07 \$78,700
------------------	------------------------	------------------------	------------------	-----------------------

Fund: Federal Grant (0348-00)

Sources: The federal grant fund receives moneys from a variety of federal education assistance programs. Federal education grant programs provide financial resources to supplement and to enhance the educational programs of the Idaho School for the Deaf and Blind. Major federal programs in which the school participates on a continuing basis include the Individuals With Disabilities Education Act (IDEA, P.L. 105-17), particularly Title VI-B, and the Elementary and Secondary Education Act (ESEA, P.L. 103-382), including Titles I, II, IV, and VI. Most program grants come from the U.S. Department of Education and are administered in Idaho by the Idaho Department of Education. This fund also receives funds from other federal sources as well as occasional or one-time federal grants.

Uses: Moneys are expended from this fund to extend and improve comprehensive educational programs for handicapped children enrolled who are served at the Gooding campus as well as other locations within the state. Under this program, the Idaho School for the Deaf and the Blind has purchased educational material as well as computers and other educational equipment. The school also purchases specialized consultant services to address the unique need of the student population. A final area includes the purchase of Braille books for students across the State of Idaho who are enrolled in public school districts.

Budget Unit: EDDA(502) Educational and Support Services

FY 03 \$49,179	FY 04 \$161,295	FY 05 \$237,010	FY 06 \$0	FY 07 \$0
-----------------------	------------------------	------------------------	------------------	------------------

Budget Unit: EDDA(502) Campus Operations

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$114,927	FY 07 \$173,473
------------------	------------------	------------------	------------------------	------------------------

Budget Unit: EDDC(502) Outreach Services

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$33,000
------------------	------------------	------------------	------------------	-----------------------

Total Federal Grant Fund (0348-00)

FY 03 \$49,179	FY 04 \$161,295	FY 05 \$237,010	FY 06 \$114,927	FY 07 \$206,473
-----------------------	------------------------	------------------------	------------------------	------------------------

Idaho School for the Deaf and the Blind Grand Total

FY 03 \$7,108,833	FY 04 \$7,609,763	FY 05 \$8,059,788	FY 06 \$8,220,795	FY 07 \$8,254,550
--------------------------	--------------------------	--------------------------	--------------------------	--------------------------

Office of the State Board of Education

Fund: General (0001-00)

Sources: Idaho Code §67-1205 prescribes that the General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund." The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: The General Fund supports the general administrative functions of the Office of the State Board of Education and programs administered by or expended through the Board Office including the general supervision, governance, and control of Idaho's public education system from kindergarten through the doctoral level.

Budget Unit: EDAA(501) Education, Office of the State Board

FY 03 \$4,604,542	FY 04 \$3,287,502	FY 05 \$4,092,315	FY 06 \$4,608,859	FY 07 \$6,424,553
--------------------------	--------------------------	--------------------------	--------------------------	--------------------------

Fund: Economic Recovery Reserve (0150-01)

Sources: Moneys in the fund are from cigarette taxes (deposits made pursuant to Idaho Code §63-2520) and interest earnings from the investment of idle moneys in the fund. Although not specified in law, it also includes transfers from the general fund or other funds as approved by the legislature.

Uses: The fund was created for the purpose of meeting general fund revenue shortfalls, meeting expenses incurred as the result of a major disaster declared by the governor, or for providing one-time tax relief payments to the citizens of Idaho. It has been used for 27th pay period in FY 2006, one-time replacement equipment costs, economic development projects, the Parks and Recreation "Experience Idaho" initiative, and other line-items as approved by the legislature. (Idaho Code §67-3520)

Budget Unit: EDAA(501) Education, Office of the State Board

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$40,804	FY 07 \$0
------------------	------------------	------------------	-----------------------	------------------

Fund: Miscellaneous Revenue (0349-00)

Sources: Miscellaneous revenue includes moneys received from the registration of degree granting proprietary schools and various short-term grants (e.g. the J.A. and Kathryn Albertson Foundation).

Uses: Proprietary school receipts are used to offset the administrative costs of reviewing/registering schools. Grant money received from foundations generally includes funding for initiatives and administrative costs where the Office of the State Board of Education serves as the fiscal agent.

Budget Unit: EDAA(501) Education, Office of the State Board

FY 03 \$474,249	FY 04 \$158,729	FY 05 \$15,682	FY 06 \$29,001	FY 07 \$79,093
------------------------	------------------------	-----------------------	-----------------------	-----------------------

Fund: Federal Grant (0348-00)

Sources: OSBE receives Title I, II, III and VI funds from the U.S. Department of Education.

Uses: The federal grant money supports the following programs: Advanced Placement, Teacher Quality, Transition to Teaching, Limited English Proficiency, and Standards and Assessment.

Budget Unit: EDAA(501) Education, Office of the State Board

FY 03 \$196,594	FY 04 \$2,176,625	FY 05 \$6,431,664	FY 06 \$6,208,574	FY 07 \$7,472,648
------------------------	--------------------------	--------------------------	--------------------------	--------------------------

Office of the State Board of Education Grand Total

FY 03 \$5,275,386

FY 04 \$5,622,856

FY 05 \$10,539,662

FY 06 \$10,887,238

FY 07 \$13,976,295